

COUNTY OF KAUAI
Minutes of Meeting
OPEN SESSION

Approved: 7/9/2020

Board/Commission:	BOARD OF REVIEW		Meeting Date	June 04, 2020
Location	Microsoft Teams Teleconference		Start of Meeting: 1:00 p.m.	End of Meeting: 2:36 p.m.
Present	Chair Craig De Costa, Vice Chair Christopher White, Member Julie Caspillo, Member Katherine Otsuji, and Member Stella Fujita. Also: Deputy Director of Finance: Michelle Lizama. Office of the County Attorney: Deputy County Attorney Mark Bradbury, Boards & Commissions Staff: Support Clerk Arleen Kuwamura. Real Property Tax Manager: Brad Cone. COK Appraisers: Craig Arzadon, Mike Hubbard			
Excused	None			
Absent	None			
SUBJECT	DISCUSSION		ACTION	
Call to Order			Chair De Costa called the meeting to order at 1:00 p.m. There were five members present which constituted a quorum.	
Roll Call	Chair De Costa called for a roll call to establish quorum and to declare Real Property Tax and Boards and Commission Office Staff was also present.			
Approval of Minutes	a. <u>Open Session Meeting Minutes of May 14, 2020</u>		<i>Ms. Otsuji moved to approve the Open Session Minutes of May 14, 2020. Mr. White seconded the motion. Motion Carried 5:0</i> <i>A motion to amend and take out “five Ayes: 0 Nays. Regarding Roll Call and Action. Mr. White moved to amend the minute wording. Ms. Otsuji Seconded, to approve the Minutes as amended. Motion Carried 5:0.</i>	
Appeals	1. <u>20-0000014 C. Arzadon Michael Buenconsejo/Sharolyn Kawakami 3-3-009-043-0000</u> Mr. Michael Buenconsejo and Ms. Sharolyn Kawakami was in attendance and provided verbal testimony to the Board. Mr. Arzadon was present on behalf of the County and presented his report to the Board.			

SUBJECT	DISCUSSION	ACTION
	<p>Ms. Otsuji asked what was it that caused them to go into the Tax Office when they did, since they stated they missed it by one day. Mr. Buenconsejo stated, they were prompted by the letter received from the mortgage company saying they had a \$400.00 a month increase in their mortgage.</p> <p>The Board reviewed the testimony presented in Executive Session.</p>	
	<p>4. <u>20-0000114</u> C. Arzadon Georgi Matev</p> <p>Mr. Georgi Matev was in attendance and provided written and verbal testimony to the Board. Mr. Arzadon was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony presented in Executive Session.</p>	<u>4-7-005-026-0000</u>
	<p>2. <u>20-0000110</u> C. Arzadon William P Allen</p> <p>No one was present on behalf of the appellant; however, written testimony was provided with the appeals. Mr. Arzadon was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	<u>4-3-006-003-0000</u>
	<p>3. <u>20-0000113</u> C. Arzadon Jamie Zaffino</p> <p>No one was present on behalf of the appellant; however, written testimony was provided with the appeals. Mr. Arzadon was present on behalf of the County and presented his report to the Board.</p> <p>The Board reviewed the testimony provided in Executive Session.</p>	<u>4-6-016-053-0000</u>
Discussion on		<i>Chair De Costa deferred to July 2, 2020</i>

SUBJECT	DISCUSSION	ACTION
Board of Review Annual Report to the Mayor for 2019		<i>Meeting.</i>
Approval of Executive Session Minutes	<u>None</u>	
Announcements	<u>Next Meeting: Thursday, July 02, 2020 Teleconference</u>	
Executive Session		<i>Pursuant to HRS § 92-4, 92-5(a)(4), 92-9(a)(1-4)(b) and 92-6(a)(2), Ms. Caspillo moved that the Board go into Executive Session at 2:04 p.m. Ms. Fujita seconded the motion. Motion carried 5:0.</i>
Return to Open Session	<u>Ratify Board of Review actions taken in Executive Session for appeals shown on the attached listing and make those decisions public</u>	<i>The meeting resumed in Open Session at 2:35 p.m. Ms. Otsuji moved to ratify the Board's decisions in Executive Session and to make those decisions public. Mr. White seconded the motion. Motion carried 5:0.</i>
Appeals	1. <u>20-0000014 C. Arzadon Michael Buenconsejo/Sharolyn Kawakami 3-3-009-043-0000</u> <i>Ms. Fujita moved to sustain the County's Tax Classification of "Residential" due to untimely filing. Ms. Caspillo seconded the motion. Motion carried 5:0</i>	
	2. <u>20-0000110 C. Arzadon William P Allen 4-3-006-003-0000</u> <i>Ms. Otsuji moved to accept the County's reduced market value of \$537,600. Ms. Caspillo seconded the motion. Motion Carried 5:0.</i>	

	3. <u>20-0000113</u> C. Arzadon Jamie Zaffino <u>4-6-016-053-0000</u> <i>Mr. White moved to sustain the County's Tax Classification of "Vacation Rental" and deny the exemption of \$160,000. Ms. Caspillo seconded the motion. Motion carried 5:0.</i>
	4. <u>20-0000114</u> C. Arzadon Georgi Matev <u>4-7-005-026-0000</u> <i>Ms. Caspillo moved to sustain the County's tax assessed value and market value of \$632,600. Ms. Fujita seconded the motion. Motion carried 5:0.</i>
Adjournment	<i>Ms. Otsuji moved to adjourn. Ms. Caspillo seconded the motion. Motion carried 5:0.</i> Chair De Costa adjourned the meeting at 2:36 p.m.

Submitted by: _____
Arleen Kuwamura, Staff Support Clerk

Reviewed and Approved by: _____
Craig De Costa, Chair

(X) Approved as circulated.

() Approved with amendments. See minutes of _____ meeting.